

ARIZONA STATE BOARD OF ACCOUNTANCY
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January 8, 2007 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the December 4, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the December 4, 2006 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Review a draft thank you letter to David Costello regarding the December 2006 Board Meeting.

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2007.003
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- b. File No. 2007.009
The Tax Practice Committee recommended that the Board close the file.
- c. File No. 2007.011
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- d. File No. 2007.023
The Tax Practice Committee recommended that the Board close the file.
- e. File No. 2007.025
The Tax Practice Committee recommended that the Board close the file.
- f. File No. 2007.032
The Tax Practice Committee recommended that the Board close the file.
- g. File No. 2007.033
The Tax Practice Committee recommended that the Board close the file.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2001.131
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- b. File No. 2005.029
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.

9. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Educational Enhancement Reviews of the following files:

- a. File No. 2007.030
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2007.031
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2007.034
- b. File No. 2007.057
- c. File No. 2007.065

11. Initial Analysis

Board to review and conduct an initial analysis of the following open files:

- a. File No. 2007.060
- b. File No. 2007.080

12. Assistant Attorney General's Report

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Johnson, John; File Nos. 2007.034; 2007.080; 2007.060; 2007.030 and 2007.031

13. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 15(h) and (i) pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; and on Item 15(b) pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

a. Response / Non-response to Offered Decision and Order (By Consent)

Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:

- i. File No. 2006.024; Bartlett, Dennis J.
- ii. File No. 2007.028; Arnold, Chris J.
- iii. File No. 2007.035; Mizer, Robert T., CPA, PLLC
- iv. File No. 2007.038; Pagel, Inga, A.
- v. File No. 2007.039; Pearce Gray & Co PLC
- vi. File No. 2007.041; Sigrist, Cheek & Potter PLLC
- vii. File No. 2007.042; Western, Janet E.

b. Court Request for Affidavits in Maricopa County Superior Court Case No. LC2006-000132-001 DT

- i. File No. 2000.026; Marrie, Michael J.
- ii. File No. 2000.027; Berry, Brian L.

c. Status of Compliance with the Decision and Order (By Consent)

Board to review status of compliance in the following matters and may vote to take further action if found to be non-compliant.

- i. File No. 2005.049; Kiesel, Randy C., CPA

d. Settlement Offer

Board to review and consider proposed settlement offers. Board may vote to accept offer or proceed to administrative hearing on the following:

- i. File No. 2006.087/088; DeGroote, Kevin J. Sr.
- ii. File No. 2007.026; McGee, Michael
- iii. File No. 2006.067; Craven, Judy
- iv. File Nos. 2006.060; Schatza, Curt J., CPA & 2007.044; Barrows & Schatza, PLC

e. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

- i. File No. 2007.052; Plavsity, Ann PC 2455-C
- ii. File No. 2007.059; Riley, Mark 6848-E

f. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. NASBA 25th Executive Director Annual Conference, March 11 - 14, 2007, Las Vegas, NV Consideration of approval for the Executive Director attendance

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- ii. NASBA 11th Annual Conference for Assistant Attorneys General, March 11 - 14, 2007, Las Vegas, NV Consideration of approval for the Assistant Attorneys General attendance
- g. Request for Pre-Approval of CPE and Waiver of Classroom Setting
Board may vote to go into Executive Session to obtain legal advice pursuant to A.R.S. §38-431(A)(3).
File No. 2004.061 & 2005.027; Tassainer, Garin
- h. Request for inactive status – A.R.S. § 32 – 730:
Patricia S. Fletcher 11324-E
Kelly P. Saxer 11920-E
Pamela P. Kane 10845-E
- i. Request for CPA Examination Refund
Garrett Dee Cazier
- j. Failure to Respond – A.R.S. § 32-741(A)(9) & (15)
Barbara J. Callahan 3493-E
- k. Application for Reinstatement – A.R.S. § 32-748:
John H. Johnson 3535-E (Suspended April 1986)
- 16. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:
 - a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

| | |
|--|-------------------------------------|
| Priscilla A. Chesler CPA PC | Tracy J. Pence CPA PC |
| Shareholder: Priscilla Chesler 10743-R | Shareholder: Tracy J. Pence 12038-E |
 - b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

| | |
|---------------------------------------|--------------------------------|
| Integrated Accounting Services LLC | Jennifer S. Bergamini CPA PLLC |
| Shareholder: Michael C. Warren 9848-E | Shareholder: |
| | Jennifer S. Bergamini 10376-E |
| Gold Standard Wealth Management PLLC | George R. Snyder CPA PLC |
| Shareholder: Ralph Schule 5392-E | Shareholder: |
| | George R. Snyder 12583-E |

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c. Recommended for Firm Name Change:

| | |
|-----------------------------|-----------------------------|
| Erickson PC | Thomas, Zollars & Lynch Ltd |
| Erickson & Company PC 414-C | Thomas & Zollars Ltd 170-C |
| Robert J. Erickson 2873-E | Patrick A. Thomas 5820-E |
| | Edward K. Zollars 4327-E |
| | Annette M. Lynch 5711-E |

| | |
|---------------------------|-------------------------|
| Hammel Beal & Laver PC | Liem & Company PC |
| Hammel & Company PC 155-C | Henry A. Liem PC 1072-C |
| Richard W. Hammel 1665-E | Henry A. Liem 1587-E |
| Gerald H. Beal 3382-R | |
| John P. Laver 5055-E | |

d. Request for Firm Cancellation – Do not wish to renew:

| | |
|--------------------------------------|---------------------------|
| Schwark, Vaughan & Perry CPA's 324-P | Betts & Johnson PC 2339-C |
| Lacour Ltd 2045-C | Glaim & Rupert PC 1037-C |

e. Recommended for Cancellation of Certificate per registrant's request not to renew:

| | | | |
|--------------------|---------|-----------------------|--------|
| Christine L. Drake | 11315-E | Robert Dunn Noble III | 2795-E |
| Fred A. Gomes | 12441-R | Dennis Melin | 4175-R |
| James A. Thornberg | 11803-E | Bryan E. Lundtveit | 7985-E |

f. Recommended for Reissuance of Certificate because of Name Change:

| | | | |
|----------------------------------|---------|-------------------------|---------|
| Laura Welch (Laura G. Belval) | 11061-E | Brice Rhee (Nuessle) | 13646-E |
| Amy Elizabeth Miller (Patel) | 12915-E | Jeanie Kuntz (Wynn) | 12089-E |
| Adela E. Jimenez-White (Jimenez) | 11449-E | Kerrie A. Leach (Janik) | 9484-E |
| Julie L. Schemers (Micheels) | 10583-E | | |
| Bridget M. O'Loughlin (Stomberg) | 13386-E | | |

g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

| | | | |
|-------------------|--------|----------------------|--------|
| Shari Kay Barnum | 7872-E | Evelyn Anne Lisitzky | 3280-E |
| Randall L. Pullen | 3371-E | DeAnna J. Walker | 7823-E |

h. Approval of Candidates who have passed the Uniform CPA Examination:

| | | |
|-----------------------------|-------------------------|--------------------------|
| Carla Michelle Anderson | Jennifer Jean Askew | Diana Celine Baker |
| Elizabeth Marie Barber | Reid Andrew Barley | Brian George Batz |
| Scott Michael Billsby | Randy Garrett Brammer | Gavin Boyd Brandon |
| Stephen K. Bretzing | Derrick Scott Bryce | Andrew Philip Buchholz |
| James M. Burton | Jeffrey Thomas Chirico | Nathan J. Craig |
| Marla Christine De La Torre | Justin Henry DeTemple | Scott Robert Downing |
| Christine H. Elzy | Lance Elliot Eskildson | Tiffany Dawn Franks |
| Tammy L. Gallegos | Brandon Nicholas George | Audilia Gunawan |
| Trent Tyson Hall | Sarah Lynn Hennessey | Kathryn Karges Hodges |
| John A. Jay | Byron Michael Jeffers | Hosanna Kakarala |
| Casey Robert King | Andrew E. Koslow | John Phillip Leatherwood |
| Robert Michael Leff | Dan Liao | Danielle Marie Link |

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|-------------------------|------------------------|---------------------------|
| Megan M. Lynagh | Katherine Jane Marion | Ryan Webster Mecham |
| Marvin Marcial Mendieta | Lance Reed Monahan | Nathan Hugh Moyer |
| Brian Kelly Nelson | Kevin D. Noel | Nathan Michael Opel |
| C.W. James Payne | Xiaohui Peng | Svetlana Borisovna Pitman |
| Mary Katherine Reynolds | Jason D. Schiessler | Tracy Lynn Shapcott |
| Deborah Singer | Patrick Joseph Smith | John Michael Sturdivant |
| Valerie Lee Tracey | Kalaya Vanaprasert | Zaynah Sahar Vohra |
| Linsay Erin Wadlington | Yu-Wen Wang | Shane Lamar White |
| Jennifer Ann Woys | Wendy Lynn Wrenn | Phillip Reino Wuollet |
| Bob Ikwuka Zee | Marc Daniel Zimmermann | |

- i. Recommendation of the Peer Review Oversight Advisory Committee for approval on the following firms in compliance A.A.C. R4-1-454:

| | | | |
|-------------------------------------|--------|--------------------------------|---------|
| Accounting Offices, P.C. | 2484-C | Lacour, LTD | 2045-C |
| Addison & Gadea, P.C. | 2149-C | Law & Reed, CPA's, P.C. | 962-C |
| Alexander & Devoley, P.C. | 4-C | Longfellow, Thomas E., CPA | 5505-S |
| Ball & McGraw, P.C. | 1088-C | Mattice & Wilber, LTD | 224-C |
| Barry & Moore, P.C. | 26-C | Meese, David P., CPA, PLC | 2138-L |
| Birenbaum & Speen, P.C. | 971-C | Meyer, Scott R., CPA, P.C. | 1093-C |
| Blake, J.H., CPA, P.C. | 39-C | Murphy, Thomas P., CPA, PLC | 955-L |
| Brengi and Jordan, P.C. | 2071-C | Oliver, Douglas, CPA | 5604-S |
| C L and Company, CPA's P.C. | 2576-P | Patten, M C, CPA, P.C. | 760-C |
| Cochran, Chris, P.C. | 485-C | Plavsity, Ann P.C. | 2455-C |
| Davis, Morgan & Cardwell CPA's, PLC | 986-P | Porter & Porter, P.C. | 285-C |
| Dickman & Company, CPA's, P.C. | 2012-C | Riggle, Craig R., P.C. | 302-C |
| Donis, Paul Andrew, CPA | 5214-S | Sarkany, Steve, CPA, P.C. | 1182-C |
| Eckelberg, & Wienshienk, P.C. | 2001-C | Satz, Craig, CPA, P.C. | 979-C |
| Eisenstat, Barry, CPA | 4083-S | Stoker, Donald W., P.C. | 615-C |
| Flowers, Rieger & Associates, PLLC | 2008-L | Sullivan, Neil L., P.C. | 2218-C |
| Gastineau, K. R., CPA, LTD. | 772-C | Sunderman, Lloyd H., CPA, P.C. | 2016-C |
| Gomez, Patricia M., CPA, P.C. | 2592-C | Tang, Wanda, P.C. | 417-C |
| Grady, Mark, CPA, P.C. | 412-C | Thomas & Zollars, LTD | 170-C |
| Guest, Schutte & Cospers CPA's, LLP | 989-B | Tiensvold Shaffer, CPAS, PLLC | 2632-L |
| Hailey, C. Dennis, CPA, LTD. | 427-C | Valentine & Bond, LTD. | 481-C |
| Harmon, Robert R., CPA, P.C. | 2003-C | Waters, Joseph P., CPA | 5025-S |
| Hondorp, J. A., CPA, LTD. | 1170-C | Wendt, James B., CPA | 4576-S |
| Horne & Company, LLC | 2624-L | Wheeler, William E., CPA | 4407-S |
| Johnson, Dennis, G., CPA | 4158-S | Zanelli, Robert, CPA, P.C. | 20987-C |
| Kaplan, Daniel F., CPA, P.C. | 2274-C | | |
| Kawg, & F., P. A. | 2620-C | | |

17. Summary of Current Events

18. Discussion of Items to be placed on future meeting agenda

19. Adjournment